



Amended Montana Individual Income Tax Return Year _____

Fiscal Year Beginning _____ and Ending _____ If Fiduciary Return Check Box ☐

Attach copy of Original Return

Last Name	Your First Name & Middle Initial	Your Social Security No.
Spouse's Last Name if different	Spouse's First Name & Middle Initial	Spouse's Social Security No.
Address		City State Zip Code +4

➡ Please explain the changes on the back of this form ⬅

Filing Status Check One	1 Single <input type="checkbox"/>	2 Married filing joint return <input type="checkbox"/>	3 Married and both filing separate returns on this form <input type="checkbox"/>	4 Married and both filing separate returns on separate forms <input type="checkbox"/>	5 Married filing separate return and spouse is not filing <input type="checkbox"/>	6 Head of Household <input type="checkbox"/>
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This form must be filled out completely

Income and Deductions

		As Filed or Last Corrected		Net Change		As Amended	
		COLUMN A for yourself, joint separate or single	COLUMN B (spouse)	COLUMN A Increase or Decrease	COLUMN B Increase or Decrease	COLUMN A for yourself, joint separate or single	COLUMN B (spouse)
1. Federal Adjusted Gross Income	1.						1.
2. Additions to income	2.						2.
3. Reduction of income	3.	() ()				() ()	3.
4. Montana adjusted gross income (1+2-3)	4.						4.
5. Deductions—(itemized or standard)	5.						5.
6. Subtract line 5 from 4	6.						6.
7. Enter exemption deduction	7.						7.
8. Taxable income (subtract line 7 from line 6)	8.						8.

Tax Liability

9. Tax liability from tax table	9.						9.
10. Tax on lump sum distribution	10.						10.
11. Subtotal, add lines 9 and 10	11.						11.
12. Allowable credits	12.						12.
13. Subtotal, subtract line 12 from line 11	13.						13.
14. Investment credit recapture from Form RIC	14.						14.
15. Old Fund Liability Tax *See below	15.						15.
16. Total tax, add lines 13, 14 and 15	16.						16.
17. Contributions to other programs (list)	17.						17.
18. Total of lines 16 and 17	18.						18.
19. Combine amounts on line 18 columns A & B	19.						19.
20. Montana tax withheld	20.						20.
21. Payments and credits on Estimated Tax	21.						21.
22. Elderly Homeowner/Renter Credit from Form 2EC... ..	22.						22.
23. Total of lines 20 through 22	23.						23.
24. Combine amounts on line 23, columns A & B	24.						24.
25. Amount paid with original return, plus additional tax paid after it was filed (Tax only, do not include penalty and Interest)	25.						25.
26. Total of line 25 plus line 24 as amended	26.						26.

Refund or Balance Due

27. Total refund(s) received for year amending	27.		27.
28. Subtract line 27 from line 26 and enter result	28.		28.
29. Refund to be received. If line 28 is more than line 19, enter the difference	Refund	29.	29.
30. Amount of line 29 to be credited to _____ estimated tax.....	30.		30.
31. Tax Due. If line 28 is less than line 19, enter difference. Please pay in full	Tax Due	31.	31.
32. Interest computed on amount shown on line 31 (see instructions on back for interest rates)		32.	32.
33. Balance Due, add line 31 and 32. Please pay in full	Balance Due	33.	33.

*OFLT no longer exists for years 1999 and beyond.

Make checks payable to the Department of Revenue

For **Tax Due** Mail to:
Montana Department of Revenue
PO Box 6308
Helena, MT 59604-6308

For **Refund** Mail to:
Montana Department of Revenue
PO Box 6577
Helena, MT 59604-6577

Name, Address, and Telephone Number of Preparer

Post dated checks will be returned

I, the undersigned, declare under the penalties of false swearing, that I have examined this return, including all accompanying schedules and statements, and to the best of my knowledge and belief it is a true, correct, and complete return made in good faith.

Your Signature

Date

(Daytime) Telephone Number

Signature of Spouse

Date

Note: When filing an amended tax return, it is required that you complete the explanation section of this form. You must also attach revised federal and state tax forms, schedules, and worksheets. If amending to change your filing status from joint to separate, attach a detailed breakdown showing the allocation of income and deductions between spouses. Omitting any of this information will delay the processing of your amended return.

It is recommended that you attach a copy of your original return.

Instructions for Form 2X

This form is to be used by all individuals who are changing an original Montana Income Tax Return. When completing this return use the instructions which pertain to the year you are amending. Be sure to give a detailed explanation of the reason for the change and attach applicable schedules.

Interest Rates: For years prior to 2000, the interest rate is 9% (.09) per year or .75% (.0075) per month. For years 2000 and later the interest rate is 12% (.12) per year or 1% (.01) per month.

A new law enacted by the 1999 Montana legislature requires that taxpayers file an amended Montana income tax return if the federal government changes the taxpayer's federal taxable income. The amended return must identify the federal adjustments and must recalculate Montana tax for the year adjusted. Taxpayers must file the Montana amended return within 90 days of receiving the Internal Revenue Service's notification of the corrections made to the federal return.

[illegible]

Processing of amended returns takes longer than the processing of current year returns. Current year returns receive processing priority.